

Module Area	Business Process #	Business Process Description	Wave 1: Functionality Implemented	Wave 2: Functionality Implemented	Wave 3: Functionality Implemented	Wave 4: Functionality Implemented
Budgets	BU 1	Initiate Budget Development Process	The Budget Development process begins by preparing the budget system for use by departments and the Department of Finance (DOF). This process will address pre-budget development activities, such as populating the budget system with actuals and preparing the system for workload budget development. In addition, budget policies, instructions, and guidance in the form of Budget Letters, Finance Memos, and drills are issued, as needed, by the DOF.		An interface with the SCO's payroll system provides the baseline positions and personal services costs per department. The Schedule 7A, Salaries and Wages Supplement, is produced from FI\$Cal.	
	BU 2	Prepare Departmental Budget Submissions	Provides for the development of department incremental budget changes over and above the budget baseline developed in the Initiate Budget Development Process business process. Departments will use FI\$Cal to identify, calculate, and submit their departmental budget changes to the Department of Finance (DOF), including both dollar and position changes. Departments will submit their supporting documentation with their budget requests, including justification narrative, budget bill provisional language, trailer bill language, and other required or supplemental documentation. The budget system manages all types of budget change proposals, including: <ul style="list-style-type: none"> <li>• Planning Estimate or workload change proposals</li> <li>• Budget change proposals (BCP)</li> <li>• Enrollment, caseload, and population (ECP) change proposals</li> <li>• Capital outlay budget change proposals (COBCP)</li> <li>• Revenue estimate changes</li> <li>• Miscellaneous baseline adjustments</li> <li>• Budget requests included in the "spring process"</li> </ul> Budget changes are subject to an approval workflow within the department prior to submission to Agency and DOF.	FI\$Cal will include capital outlay project budgets by project phase.	FI\$Cal will calculate position-budgets, including wages, salaries, benefits, and special pays. DOF and departments will use FI\$Cal to perform select employee compensation drills.	All Agencies are using the FI\$Cal budgeting functionality and will use FI\$Cal workflow to review and approve budget requests.
	BU 3	Prepare Governor's Budget	DOF will analyze and adjust department incremental budget changes submitted by departments. The budget system workflow functionality will enable an iterative process that can be repeated, with variations, throughout the budget cycle. DOF will analyze departments' workload, BCP, COBCP, and revenue estimate budget requests; assess the cash flow impact of those budget requests; and make adjustments to the budget requests using the system. The first iteration of this process ends with the publication of the Governor's Budget by sending the budget data to the legacy Governor's Budget Publication System (GBPS). These budget updates will also be published in GPBS as part of the May Revision to the Governor's Budget.		Budget Bill narrative will be developed and integrated with appropriation dollars. The resulting Budget Bill will be sent to the Legislative Counsel's Bureau in electronic format. Statewide budget will be published directly from FI\$Cal (GBPS replacement).	
	BU 4	Manage Budget Legislation	DOF will use the system to record legislative actions, support the reconciliation of the two houses' budget bills, and record the Governor's vetoes. The resulting enacted budget results in the transfer of the authorized budget to the FI\$Cal General Ledger (for Wave 1 departments) and to the SCO's legacy Fiscal System (for all departments).		FI\$Cal will send new positions to the SCO's payroll system (electronic STD. 607s).	
	BU 5	Administer the Budget	DOF processes requests to adjust budget authority through Budget Revisions and Executive Orders, provide legislative notification as appropriate, and augments department appropriation authority to meet deficiencies. Following the approval of budget adjustments, SCO reviews the Budget Revision and/or Executive Order to identify the action; validates the action is legal; verifies there are sufficient funds to adjust the appropriation; and contacts the agency or DOF if there are issues. This process also includes the Public Works Board administrative process for capital projects. Department Operating Budgets are managed in PeopleSoft.	Department Operating Budgets are managed in Hyperion. Departments develop monthly expenditure projections (forecast), monitor allocations and expenditures throughout the year, and adjust allocations based on expenditure trends and policy decisions. Department Budget offices will allocate funds against the appropriation and allocate funds up to the level allotted by program, fund, element, component and lower levels as necessary and advise program managers of the allocations.	SCO will use FI\$Cal to forecast the State's cash flow on a daily basis. FI\$Cal will also be used to forecast capital project expenditures and debt requirements.	

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General Ledger	GL 1	Enter and Process Journals	Enter and process month-end and year-end adjustments and corrections at the general ledger level.			
	GL 2	Enter and Process Budget Journals	Enter and process appropriation and department budget adjustments and corrections.			
	GL 3	Enter and Process Labor Distribution	Distribute labor costs and hours to programs, organization and other chart of account elements.			
	GL 4	Process Allocations	Allocate indirect costs to the program activities directly associated with those costs.	Specific Statewide allocations		
	GL 5	Process Financial Statements	Produce month-end and year-end reports.		FI\$Cal becomes the GL Book of Record and includes multiple accounting basis Statewide; Statewide cash, budgeting, and accrual financial statements. Integrated financial statements for Wave 2 departments	
	GL 6	Maintain COA	Maintain Chart of Account segment values and associated trees and configuration.	Maintain Chart of Account segment values and associated trees and configuration. Define department level COA and budget structure for Wave 2 departments.		
Deal Management	DM 1	Create and Manage Bond	N/A		The major activities for this process include the recording and tracking of the authorized, but unissued amount of the bond; recording of bond sales, bond expenditures, the pay-off of interim loan, debt service payments, the reporting of various bond related activities and material events.	
	DM 2	Authorize Bond	N/A		Before bonds can be issued, a Bond Act must be approved by the voters or passed by the legislature to fund various projects throughout the State. DOF sets the spending limits and STO or authorized department can then issue bonds in any amount up to that appropriation level.	
	DM 3	Issue Bond	N/A		The process of setting up the bond accounts after a bond issuance has been approved; track the authorized but unissued amount of the bond; track the cost of issuance; record bond refinancing; bond sales, bond proceeds and bond expenditures.	
	DM 4	Distribute Funds	N/A		After STO submits the allocation of bond proceeds for departments, cash accounts are set up for each department by SCO and departments are notified of their spending authority. The departments / Agencies can start spending their allocated amount. If a fund has an administering agency, the administering agency can also do secondary allocation of bond proceeds to departments that use that fund.	
	DM 5	Track Funds	N/A		Tracking of funds from bond proceeds occurs based on the provisions of the authorizing bond act. The SCO establishes separate accounts for each bond sale to help STO and Departments track both bond expenditures and revenues, and prepare cash flows and bond reports.	

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Accounts Payable	AP 1	Enter and Maintain Vendors	Enter and maintain a Statewide Vendor Master for the Wave 1 departments.	Enter and maintain a Statewide Vendor Master for the State of California.		
	AP 2	Enter and Process Vouchers	Creation of vouchers through departmental approval, budget checking and matching	Invoice documents received will be entered in the system, once passes the edits and budget checks voucher will be routed to the approval process and posted in the system. SCO approval of vouchers in FISCAL for Wave 2 departments. Vendor self-service invoicing for Wave 2 departments.		
	AP 3	Process Payments	Office Revolving fund (ORF) checks issued through FISCAL, with warrants still processed out of the SCO Fiscal system		Warrants, Checks or electronic payments (i.e. EFT/ACH/wire transfers) issued to a vendor or payee.	
	AP 4	Matching (Integration with Procurement)	Automated process to compare the voucher (invoice) information to the purchase order/receipt to ensure that the quantity and amount matches and is within tolerance for Wave 1 departments.			
	AP 5	Process 1099 Withholdings	Record, approve, and capture withholding information on vouchers within and between Wave 1 departments.			
Accounts Receivable	AR 1	Setup and Maintain Customers	Set up new internal and external customers with key information, including billing addresses and contacts or make updates to existing customers. The customers will be used to invoice and set up receivables.			
	AR 2	Generate and Adjust Invoices	Create invoices based on business need to be sent to internal and external customers and make adjustments to the invoices, as needed.	Integrate billing of cost collects on Projects through the use of FISCAL Customer Contracts module.		
	AR 3	Enter and Maintain Receivables	Review and post receivables created from invoices, plus setup receivables which do not require a system generated invoice, and update attributes (e.g. payment terms) of existing receivables.			
	AR 4	Process Payments	Enter receipts and apply against open receivables or record revenue for receipts not associated with receivables.	Statewide capture of receipts and deposits in FISCAL; plus generation of bank deposit slips.		
	AR 5	Collect Receivables	Perform a variety of collection activities, including review of customer account and balance information, documenting collection activities, placing receivables in dispute or in collections status, assessing interest, fees and penalties on overdue receivables, generating collection letters for overdue receivables, processing refunds to customers, writing-off/discharging receivables, reclassifying open receivables and generating receivables reports.	Process of offsetting payables against receivables for a vendor of the State who is also a customer of the State.  **To be confirmed		
Loan Accounting	LA 1	Establish Loans	N/A		Setup loans in the system with key attributes, such as the source of the loan, loan type, applicant and contract information and the amortization schedule.	
	LA 2	Maintain Loans	Tracking only of loan specific accounting for Wave 1 departments in GL (loan administration functionality provided in Wave 2)		Update information on existing loans, such as the amortization schedule, and track disbursements, repayments and accounting classifications.	
	LA 3	Repay Loans	N/A		Track the repayment of loans	

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Asset Management	AM 1	Acquire Assets	Acquire assets identifies the processes related to acquiring and adding assets. This process includes direct entry into the FI\$Cal Asset Management module utilizing the Express and Basic Add processes as well as the integration from feeder systems including Purchase Orders, Accounts Payable and Projects.			
	AM 2	Maintain Assets	Maintaining assets documents the processes for managing both the financial and physical information associated with an asset. Physical information includes details about the asset itself including custodians, locations, product information, and general specifications. Financial information includes details about the cost(s), adjustments/additions, and depreciation related information including books, methods, conventions and life months.			
	AM 3	Depreciate Assets	This process describes the depreciation process for assets including standard and user-defined depreciation. Depreciate assets will look into the depreciation attributes for an asset, the depreciable basis, and process for executing depreciation at both an agency and Statewide level.			
	AM 4	Transfer Asset	Transferring assets refers to the inter and intra-unit movement of assets. Assets can be transferred within various level of an organization or to an entirely different organization as needed. In addition, transfers can include a partial transfer of the asset or a full transfer of the asset.			
	AM 5	Trade in Asset	The trade-in of an asset indicates the retirement of an existing asset as a means of acquiring a new asset. Trading in an asset calculates the applicable gain/loss for the retired asset.			
	AM 6	Retire/Reinstate Assets	Assets can be retired (disposed) and subsequently reinstated as needed. Retirements can be in full or partial and the retirement process should calculate the associated gain/loss on the sale of the asset. In some situations, an asset may need to be reinstated. Reinstating an asset classifies the asset back to in-service and zeros out the retirement entries that were previously performed to calculate the gains/losses.			
	AM 7	Asset Stocktaking		Stocktaking refers to the processes in place to complete a physical inventory of fixed (tangible) assets and reconcile this with the current asset listing. This process encompasses the complete lifecycle of recording this physical inventory including the tagging and bar coding process. Hand-held scanning of inventory for Wave 2 departments.		
	AM 8	Track Repairs and Service	This business process focuses on the necessity to track and schedule maintenance service or repairs and track the associated insurance and/or warranties for those assets. Tracking maintenance contracts and maintenance history are also key to this process.			
	AM 9	Lease Assets		This business process encompasses the lease lifecycle for operating and capital leases as determined by FASB 13. This includes distinguishing between operating and capital leases, lease expense schedules, and retiring leases.		

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Projects, Grants and Contracts	PC 1	Create and Maintain Project	Create projects for purposes of tracking costs and billing for reimbursable transactions, which includes associating projects to different funding sources, resources, activities, etc. Project maintenance includes project addendums, close out, and roll forward of unused project funds.			
	PC 2	Create and Maintain Project Budgets	Project Budgets initiated in Hyperion and sent through PeopleSoft Commitment Control will be received by Project Costing for analysis and comparison against actuals.			
	PC 3	Collect, Distribute, and Price Costs	Collect eligible costs against projects (e.g., purchase orders, payment claims), distribute these costs within the project. This process will enable you to track and report on projects at the summary and detail transaction level.	Collect eligible costs against projects (e.g., purchase orders, payment claims), distribute these costs within the project based on project setup rules, and determine which costs are billable based on grant agreements. Integration of federal contract billing for Wave 2 departments. Administration of individual federal contract, including specific revenue and billing plan for Wave 2 departments		
	PC 4	Project Capitalization	Collect the transaction costs associated with assets from project inception to the asset capitalization, and this will automatically generate an asset that will be tracked in the accounting system going forward.			
	GM 1	Create and Maintain Grants	N/A	Set up grants in the system to enable you to better manage grants from pre-award through acceptance of award. These data elements are available to be joined with financial transactions processed in Project Costing and Customer Contracts.		
	CA 1	Create and Amend Contracts	N/A	Set up customer contracts to facilitate the reimbursable invoicing process for grant and inter-agency agreements.		
	CA 2	Process Billings and Revenue	N/A	Enables project billings based upon the reimbursement costs, generates an invoice, and create a receivables transaction upon the generation of a project invoice from the Billing and Accounts Receivable modules. This process is crucial in helping the State determine when and how much to draw down from sponsors.		

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Cash Management	CM 1	Bank Account Management	The State Treasurer's Office (STO) sets up and maintains the Centralized Treasury System (CTS). These accounts are the department's CTS checking accounts.			
	CM 2	Bank Reconciliation	STO reconciles deposits and disbursements recorded at STO with what the CTS accounts posted to the Treasurer's demand accounts.  Departments reconcile deposits and disbursements they processed with the transactions SCO posted to the department's CTS checking account. This checking account shows the deposits, paid Office Revolving Fund (ORF) checks and adjustments processed by STO and also transactions, such as FTB and Lottery offsets, that were not processed by STO.		STO Statewide bank reconciliation.  Additionally, many departments also have bank accounts outside the CTS that they reconcile, such as Zero Balance Accounts (ZBA). Most ZBA accounts authorize the bank to "sweep" the net balance at the end of the day into the Treasurer's demand account.	
	CM 3	Cash Management	Cash management includes treasury functions needed to manage cash flow (cash collection and disbursements), maximize investment opportunities and minimize the cost of borrowing. Establish accounting rules for general ledger accounting.		Reports to provide Statewide departmental cash balances in FISCAL. Statewide cash position reporting for CTS banks	
	CM 4	Cash Forecasting	Cash forecasting allows STO's long term and short term forecasting divisions to obtain reports of pending deposits and pending payments to increase accuracy of the cash position. Additionally it will maximize investment opportunities and minimize the cost of borrowing.  Departments will have reporting capabilities to see what transactions are occurring in their CTS accounts and what transactions are pending for those accounts.		Cash forecasting allows STO's long term and short term forecasting divisions to obtain reports of pending deposits and pending payments to increase accuracy of the cash position. Additionally it will maximize investment opportunities and minimize the cost of borrowing.	
	CM 5	Investment Maintenance	N/A		STO collects surplus funds from various State Departments and Programs to invest the monies on their behalf. Investment positions are managed to ensure the safety of the monies while providing enough liquidity for the State's cash flow and a return yield.  Interest allocation for Pooled Money Investment Account (PMIA).	

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ePro/Purchasing	ePro 1	Manage Solicitation	N/A	Creating and managing the end-to-end solicitation process (including advertising, evaluation and protest) for all procurement and/or contracting methods (IFB, RFP, RFO, RFQ, NCB, LTB, etc.) and all classification of goods and services (non-IT goods, IT goods and services, non-IT services, Public Works, A&E, etc.). Integrated sourcing, bidder registration, contracts, SB/DVBE certification, protest, intent to award communication and electronic approval. Replacement of BidSync and California State Contracts Register (CSCR) web site functionality.		
	ePro 2	Administer Vendor Contracts	N/A	Create and maintain contracts for goods and/or services.		
	ePro 3	Create and Approve Requisitions	Creating a requisition includes the process of identifying/justifying the need for an acquisition of a good/service, establishing the pre-encumbrance, and acquiring proper approval prior to submitting requisition to buyer, including the submission of a Purchase Estimate to DGS.			
	PO 1	Manage Items for Purchase	N/A	Create and maintain item descriptions and attributes for the purpose of processing a requisition, contract and/or Purchase Order for the purchase of goods and/or service(s) – including Items tied to a Leveraged Procurement Agreement (LPAs).		
	PO 2	Manage Purchase Orders	Managing a purchase order for goods and/or services includes the creation, amendment and approval of the purchase order, establishing the encumbrance and issuing to the vendor.			
	PO 3	Receive Goods & Services	The receipt and inspection of goods and services includes inspecting and acknowledging the receipt of good(s) or the completion of service(s).			
	PO 4	Process Procurement Card Transactions	CAL-Card administrator responsible for the coordination of CAL-Card holders, assigning of cards, approving of statements and general oversight of a Department's utilization of the US Bank Contract. CAL-Card holder responsible for their reconciliation of their CAL-Card statement.			